

# IDEA Flow-through and Preschool Entitlement Carry-Over Policy

Individuals with Disabilities Education Act (IDEA) Part B entitlement funds awarded to local education agencies (LEA) are available to LEAs for 27 months from the date of award in accordance with the Tydings Amendment, which is referenced in section 421 (20 U.S.C. 1225) of the General Education Provisions Act (GEPA).

The 27 months begins on the day the entitlement award is made to the LEA, which is July 1 of each fiscal year if DPI has received the LEA's application in substantially approvable form. As an example, flow-through entitlement funds that are awarded to an LEA on July 1, 2014, are available to the LEA until September 30, 2016.

LEAs that carry over funds from one fiscal year to the next must monitor spending to ensure the amount carried over is claimed within the required timeline or risk losing unspent funds.

LEAs can monitor the 27 month time period through the IDEA budget software. The "Submit / Lock Budget Page" (landing page of either the flow-through or preschool budgets) provides a snapshot of the LEA's allocation, carryover, budget and claimed funds to date. The following is an example of a FY 2013-14 allocation summary (no flow-through funds set aside for CEIS):

	<i>Allocation</i>	<i>Budgeted</i>	<i>Claimed [1]</i>	<i>Unclaimed</i>	
<b>Preschool Carry Over</b> <b>Prior Year</b>	\$11,367	\$8,736	\$5,485	<b>\$5,882</b>	Prior year unspent preschool amount; must be obligated by Sept. 30, 2014
<b>Preschool Entitlement</b> <b>Current</b>	\$11,983	\$0	\$0	\$11,983	This will become unspent funds from FY 2014 and must be obligated by Sept. 30, 2015
<b>Preschool Totals</b>	<b>\$23,350</b>	<b>\$8,736</b>	<b>\$5,485</b>	<b>\$17,865</b>	

  

	<i>Allocation</i>	<i>Budgeted</i>	<i>Claimed [1]</i>	<i>Unclaimed</i>	
<b>Flow-Through Carry Over</b> <b>Prior Year</b>	\$69,221	\$69,221	\$69,221	<b>\$0</b>	All prior year flow-through funds claimed; nothing left to obligate
<b>Flow-Through Entitlement</b> <b>Current</b>	\$282,238	\$277,935	\$142,023	\$140,215	This will become unspent funds from FY 2014 and must be obligated by Sept. 30, 2015
<b>Flow-Through Totals</b>	<b>\$351,459</b>	<b>\$347,156</b>	<b>\$211,244</b>	<b>\$140,215</b>	
<b>CEIS Carry Over</b>	\$0	\$0	\$0	\$0	
<b>CEIS (15% FT + PS)</b>	N/A	\$0	\$0	\$0	
<b>Grand Totals</b>	<b>\$374,809</b>	<b>\$355,892</b>	<b>\$216,729</b>	<b>\$158,080</b>	

**Note:** Carry-over is not allowed on discretionary grants, which typically run from July 1 to June 30.

**Note:** Prior to fiscal year 2010, LEAs were required to request waivers from DPI to carry over more than 25% of the previous year's IDEA entitlement funds.

